



Historical Note: This Revenue Information Bulletin (RIB) was originally issued on March 21, 2003. This RIB includes all the information provided in the original RIB and provides a more comprehensive statement of individual income tax relief available to military personnel.

**Revenue Information Bulletin**  
**No. 03-008**  
**June 10, 2003**  
**Individual Income Tax**

**Louisiana Individual Income Tax Information for Military Personnel**

**A. Extension of Income Tax Deadlines for Combat Zone and Support Personnel**

**1. Extension of 2002 Income Tax Filing and Payment Deadlines**

Under the authority of La. Rev. Stat. Ann. § 47:292.3, qualifying military and support personnel have been granted the same extensions for filing and payment of their 2002 Louisiana individual income tax as the IRS granted for federal income tax purposes. These extensions are available to military personnel who are assigned to combat zones in and around Iraq and Afghanistan, individuals serving in a combat zone in direct support of the United States Armed Forces, members of the U.S. Armed Forces whose military service outside a combat zone is in direct support of military operations in a combat zone, and members of the U.S. Armed Forces whose military service outside a combat zone qualifies them for special military pay for duty subject to hostile fire or imminent danger.

The extensions begin when these personnel begin serving in or in support of the combat zone and will extend an additional 180 days after leaving the combat zone or support area or being dismissed from a hospital if wounded. Interest and penalties will not be charged for the extension period. For married couples, if one spouse is eligible for these extensions, the extensions apply to both spouses whether joint or separate returns are filed.

**2. Extension of Collection Deadlines**

Qualifying military and support personnel have also been granted extensions of collection and assessment deadlines for Louisiana income tax purposes. These extensions are the same as they are for federal income tax purposes and are available to military personnel who are assigned to combat zones in and around Iraq and Afghanistan, individuals serving in a combat zone in direct support of the United States Armed Forces, members of the U.S. Armed Forces whose military service outside a combat zone is in direct support of military operations in a combat zone, and members of the U.S. Armed Forces whose military service outside a combat zone qualifies them for special military pay for duty subject to hostile fire or imminent danger.

The extensions begin when these personnel begin serving in or in support of the combat zone and will extend an additional 180 days after leaving the combat zone or support area or being dismissed from a hospital if wounded. Interest and penalties will not be charged for the extension period. For

married couples, if one spouse is eligible for these extensions, the extensions apply to both spouses whether joint or separate returns are filed.

### **3. How to Claim these Extensions**

In order to claim these extensions, military personnel, support personnel, or persons representing them, should:

- Note the name of the combat zone or support area and dates of service in that zone or support area at the top of their Louisiana individual income tax return, examination notice, or collection notice,
- Note the name of the combat zone or support area and dates of service in that zone or support area on the envelope, and
- If the taxpayer has a power of attorney or any statement signed by the taxpayer authorizing another person to act on his or her behalf, attach the power of attorney or statement to the return.

The United States Department of Defense has certified these locations for combat zone tax benefits due to their direct support of military operations, beginning on the listed dates:

In support of Operation Enduring Freedom (Afghanistan combat zone):

- Pakistan, Tajikistan and Jordan - Sept. 19, 2001
- Incirlik Air Base, Turkey - Sept. 21, 2001
- Kyrgyzstan and Uzbekistan - Oct. 1, 2001
- Philippines - Jan. 9, 2002
- Yemen - Apr. 10, 2002
- Djibouti - July 1, 2002

In support of Operation Iraqi Freedom (Arabian Peninsula Areas combat zone):

- Israel and Turkey - Jan. 1, 2003
- The Mediterranean Sea east of 30° East longitude - Apr. 11, 2003

If the Louisiana Department of Revenue takes any actions covered by these extensions or sends you a notice of examination before learning that you are entitled to an extension, contact the Collection Division at 225-219-7448 or the LDR Regional Office near your home in Louisiana for assistance. Additional contact information can be obtained through the Department's web site, located at [www.rev.state.la.us](http://www.rev.state.la.us).

- Alexandria - 318-487-5333
- Baton Rouge - 225-922-2300
- Lafayette - 337-262-5455
- Lake Charles - 337-491-2504
- Monroe - 318-362-3151

- New Orleans - 504-568-5226
- Shreveport - 318-676-7505
- Thibodaux - 985-447-0976

### **B. Income Tax Payment Deferral for Certain Personnel in the Uniformed Services**

If you did not serve in a combat zone, but did serve as an employee in the uniformed services, you may still be entitled to defer payment of your state income tax. Under La. Rev. Stat. Ann. § 29:416, if a person's ability to pay Louisiana state income tax is materially impaired by reason of that person's service in the uniformed services, the collection of state income taxes is to be deferred for a period of up to six months after his or her release from service in the uniformed services or discharge from hospitalization incidental to his or her service in the uniformed services. Material impairment means that your income dropped as a result of going into military service. No interest or penalty for nonpayment for the amount deferred will accrue during the deferment period.

### **C. Military Pay Exclusion for Combat Zone Personnel**

Federal law provides exclusions from federal gross income for certain military pay earned by military personnel serving in a combat zone. Amounts excluded from federal gross income are not subject to federal income tax. In addition, because these amounts are not included in federal gross income, they will not be included in Louisiana tax table income and therefore will not be subject to Louisiana income tax.

If an enlisted person or a warrant officer serves in a combat zone for any part of a month, all military pay received for military service that month is excluded from federal gross income. For commissioned officers, the monthly federal exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received. For 2002, the most an officer could earn tax-free each month was \$5,532.90 (\$5,382.90, the highest monthly enlisted pay, plus \$150 hostile fire or imminent danger pay).

Military pay received by enlisted personnel who are hospitalized as a result of injuries sustained while serving in a combat zone is excluded from federal gross income for the period of hospitalization. Commissioned officers have a similar exclusion, limited to the maximum enlisted pay amount per month. These exclusions from federal gross income for hospitalized enlisted personnel and commissioned officers end two years after the date of termination of the combat zone.

Cynthia Bridges  
Secretary